

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

**THE KOSTIN COMPANY’S OPPOSITION TO THE “TRUSTEE’S
MOTION AFFIRMING APPLICATION OF NET INVESTMENT METHOD TO
DETERMINATION OF CUSTOMER TRANSFERS BETWEEN BLMIS ACCOUNTS”**

The Kostin Company opposes the “Trustee’s Motion Affirming Application of Net Investment Method to Determination of Customer Transfers between BLMIS Accounts” (Doc. No. 6084, the “Motion”), for the applicable reasons stated in the memoranda of law filed by other customers today in opposition to the Motion, including, but not limited to, any memorandum of law filed by Milberg LLP and Seeger Weiss LLP, on behalf of other customers of Bernard L. Madoff Investment Securities LLC (“BLMIS”).

The Kostin Company was a customer of BLMIS, had an account at BLMIS under number 1K0060, and timely-filed a customer claim designated as Claim Number 6093. On October 12, 2010, the Trustee issued a “Notice of Trustee’s Determination of Claim,” denying

the Kostin Company's claim. The Kostin Company then filed a timely objection to the Trustee's claim determination on November 11, 2010, in this proceeding, Doc. No. 3151.

Dated: May 16, 2014
New York, New York

Respectfully submitted,

MORGAN, LEWIS & BOCKIUS LLP

By: /s/ Bernard J. Garbutt, III
Benard J. Garbutt, III
101 Park Avenue
New York, New York 10178
(212) 309-6000

Attorneys for The Kostin Company